May 15, 2008

Mr. Bharat Mathur Acting Administrator U.S. Environmental Protection Agency Region 5 77 W. Jackson Chicago, Illinois 60604

Re: Waukegan Harbor

Proposed Superfund Remedy

Dear Mr. Mathur:

The purpose of this letter is to register our support for a proposed Superfund response decision that incorporates environmental and supplemental dredging to finally remediate Waukegan Harbor consistent with commercial navigation. Our facilities employ many Waukegan area residents, and contribute directly and indirectly to the local, state and interstate economy. Raw materials are transported to our facilities via cargo ships crossing the Great Lakes and entering Waukegan Harbor. We write to you today because a proposal to be considered by the United States Environmental Protection Agency (USEPA) National Remedy Review Board for work to be done under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and in accordance with the National Contingency Plan, could have a considerable impact on our use of Waukegan Harbor for commercial navigation.

The Great Lakes Water Quality Agreement (GLWQA) Remedial Action Plan process for the Waukegan Harbor Area of Concern has been on-going since the early 1990's and had, until recently, been the proposed vehicle for remediation of the Harbor via funding under the Great Lakes Legacy Act (GLLA). As you know, our companies were the only private entities to pledge financial support for the project. Despite the promise of prompt remediation under the auspices of the GLLA, USEPA's Great Lakes National Program Office was forced to terminate the Project Agreement because of contingencies the City of Waukegan added in furtherance of objectives unrelated to the purposes of the Remedial Action Project Agreement.

When the GLLA Project Agreement was terminated, the Waukegan Harbor cleanup was transferred back to the Superfund program office. Nevertheless, the primary purpose of the GLLA project, to address the five identified beneficial use impairments within the Area of Concern: beach closings, degradation of phytoplankton and zooplankton populations, degradation of benthos, restrictions on dredging operations, and loss of fish and wildlife habitat, and delisting Waukegan Harbor as an Area of Concern remain valid goals for the CERCLA remediation. We wish to register our support for selection of a remedy that will remove Waukegan Harbor as an Area of Concern and preserve Waukegan Harbor for commercial navigation.

National Gypsum Company • Lafarge North America Inc. • St. Marys Cement Co.

Mr. Bharat Mathur May 15, 2008 Page Two

We reiterate our support for a Superfund solution that would accomplish the environmental goals similar to those of the GLWQA/GLLA program -- one addressing all use impairments -- while achieving a more sustainable approach to use of the Waukegan Harbor where industry, commercial, recreational and residential uses can co-exist. We remain committed to working with the USEPA and all others toward that goal.

Sincerely,

Gerard P. Carroll

Senior Vice President

Manufacturing Operations & Engineering

National Gypsum Company

Alexis Langlois

President

Lafarge L&S Business Unit Lafarge North America Inc.

Peter Graham Vice President

Logistics, Distribution & Procurement

St. Marys Cement Company